

County of Placer, California

**County Service Areas Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2003**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 382,437	\$ 382,437	\$ 436,778	\$ 54,341
Use of money and property	332,265	332,265	295,231	(37,034)
Intergovernmental	5,528	27,528	29,054	1,526
Charges for services	1,694,927	1,708,927	1,820,367	111,440
Miscellaneous	110,088	126,088	136,172	10,084
Total revenues	<u>2,525,245</u>	<u>2,577,245</u>	<u>2,717,602</u>	<u>140,357</u>
Expenditures				
Current:				
General government	594,893	600,341	564,356	35,985
Public protection	1,168,190	1,198,412	1,069,491	128,921
Health and sanitation	184,840	218,749	23,873	194,876
Public ways and facilities	476,152	476,752	296,479	180,273
Debt service:				
Principal	73,104	71,504	58,228	13,276
Interest	16,737	13,637	12,589	1,048
Capital outlay	<u>55,710</u>	<u>752,858</u>	<u>528,639</u>	<u>224,219</u>
Total expenditures	<u>2,569,626</u>	<u>3,332,253</u>	<u>2,553,655</u>	<u>778,598</u>
Excess (deficiency) of revenues over expenditures	<u>(44,381)</u>	<u>(755,008)</u>	<u>163,947</u>	<u>918,955</u>
Other Financing Sources				
Capital lease financing	240,165	240,165	194,811	(45,354)
Transfers out	<u>(17,174)</u>	<u>(17,174)</u>	<u>(17,174)</u>	<u>-</u>
Total other financing sources	<u>222,991</u>	<u>222,991</u>	<u>177,637</u>	<u>(45,354)</u>
Net change in fund balance	178,610	(532,017)	341,584	873,601
Fund balance, beginning of year	<u>1,093,045</u>	<u>1,093,045</u>	<u>8,790,661</u>	<u>7,697,616</u>
Fund balance, end of year	<u>\$ 1,271,655</u>	<u>\$ 561,028</u>	<u>\$ 9,132,245</u>	<u>\$ 8,571,217</u>